

Section 3 e-Signature Information & Specifications

1. General Information

We will accept electronic signatures for e-filed returns. We offer the same PIN methods available from the IRS: the Self-Select PIN method, the Practitioner PIN method and the ERO PIN.

All signature methods, including pen-on-paper using form FTB 8453, will be accepted for all California e-file return types (Forms 540, 540 2EZ, and 540NR) throughout the duration of the e-file season.

a. Self-Select PIN method

The Self-Select PIN method is an option for taxpayers who enter their own electronic signature on the e-file return. This option is available for both self-prepared (online) and professionally prepared returns.

To sign using this method, the taxpayer(s) must:

- Review the appropriate jurat/disclosure statements for their filing situation;
- Enter a PIN consisting of any five numbers (except all zeros); and
- Enter a shared secret known to the FTB.

When taxpayers are married filing jointly, each taxpayer must complete these steps.

For California returns, the shared secret is the California AGI from the taxpayer's 2004 original California individual income tax return:

- Form 540 – Line 17
- Form 540A – Line 14
- Form 540 2EZ – Line 13
- Form 540NR – Line 21 (both long and short forms)

If the California AGI is a negative amount, the software must allow the taxpayer to enter the amount as a negative value. Refer to the Authentication Record in Section 12 for output requirements.

If taxpayers filed a joint return for 2004 and file separately for 2005, both will enter the same California AGI from the 2004 return. Do not divide the AGI between the taxpayers.

If taxpayers filed separate returns for 2004 and file jointly for 2005, they will each enter the California AGI from their respective returns. Do not combine the AGI from the two returns.

If the return is professionally prepared, the ERO must provide the taxpayer(s) access to the ERO's computer to complete the above process. In addition, the ERO must sign the return electronically using the ERO PIN (below).

b. Practitioner PIN method

The Practitioner PIN method is an option for taxpayers who use an ERO to e-file their return. This option is only available for professionally prepared returns.

To sign using this method, the taxpayer(s) must:

- Review the appropriate jurat/disclosure statements for their filing situation;
- Select a PIN consisting of any five numbers (except all zeros); and
- Review and sign the *California e-file Signature Authorization for Individuals* (FTB 8879).

When taxpayers are married filing jointly, each taxpayer must complete these steps.

The ERO enters the taxpayer(s) PIN(s) as instructed on form FTB 8879 and must sign the return using the ERO PIN. The ERO retains form FTB 8879 for the statute of limitations period.

NOTE: The shared secret is not required when using this method.

c. The ERO PIN

EROs must use the ERO PIN when their client uses the Self-Select PIN or Practitioner PIN method to electronically sign their e-file return.

The ERO PIN is made up of two components:

- The ERO's six-digit electronic filer identification number (EFIN).
- Any five numbers (except all zeros).

d. Differences between the IRS & FTB e-Signature programs

We follow the IRS electronic signature specifications to the extent that they apply to our e-file Program. Key differences include:

- Shared secret – We require the original California AGI, rather than the federal AGI.
- Prior-year nonresidents – Taxpayers who filed a Form 540NR for taxable year **2004** may use any of the electronic signature methods.
- Prior-year non-filers – Taxpayers who did not file (or did not need to file) a **2004** California income tax return **cannot** sign using the Self-Select PIN method. These taxpayers must sign the *California e-file Return Authorization for Individuals* (FTB 8453 or 8453-OL) or use the Practitioner PIN method.
- Extension of time to file – We offer an automatic six-month extension of time to file California income tax returns. No form or signature is required.
- Returns filed after cut-off – Taxpayers who filed a **2004** California tax return after November 15, **2005** will not be able to sign their **2005** tax return using the Self-Select PIN method.

2. Taxpayer Eligibility Requirements

Practitioner PIN: All taxpayers are eligible to sign electronically using the Practitioner PIN method, providing the ERO follows the fraud prevention procedures described in FTB Pubs 1345 and 1345A.

Self-Select PIN Method: Only taxpayers who filed a 2004 California income tax return (Form 540, 540 2EZ, 540NR, or TeleFile) on or before November 15, 2005 are eligible to use the Self-Select PIN method.

- If a taxpayer did not file a 2004 California return, or was not required to file a 2004 California return, they may still e-file by signing the *California e-file Return Authorization for Individuals* (FTB 8453 or 8453-OL) or by using the Practitioner PIN method.

3. California e-file Signature Authorization

Form FTB 8879, *California e-file Signature Authorization for Individuals*, is used to authorize an ERO to enter their client's PIN on their behalf. This form can also be used when the shared secret is not known or is unavailable.

The ERO will provide form FTB 8879 to the taxpayer, along with a copy of the completed tax return. Once the taxpayer reviews the return, they will select their PIN, record it on the form, and sign and date form. The ERO must receive the signed form before transmitting the return. The ERO must also retain form FTB 8879 for four years from the due date of the return, or four years from the date the return was filed, whichever is later.

EROs and taxpayers may exchange and retain these documents in either paper format or electronic format (e.g., fax, email, Web).

4. Authentication Record Guidelines

The Authentication Record in Section 12 must accompany every online return e-filed and every professionally prepared return that is signed using an electronic signature.

Notes:

- PIN Type Code – Field 0008
 - Enter **P** when the Practitioner PIN (FTB 8879) Method is used.
 - Enter **S** when the taxpayer enters their Self-Select PIN on a practitioner's computer.
 - Enter **O** for online returns signed with the Self-Select PIN method.
 - Leave this field *Blank* when no PIN is used and the taxpayer signs form FTB 8453 or FTB 8453-OL.
- Jurat/Disclosure Code
 - Enter the code from the table in section 3.5.b, Jurat/Disclosure Guidelines, that corresponds to the taxpayer's situation.
- PIN Authorization – Field 0050
 - Enter **1** when the taxpayer enters his or her PIN.
 - Enter **2** when the ERO enters the primary taxpayer's PIN.
 - Enter **3** when the ERO enters the spouse's PIN.
 - Enter **4** when the ERO enters both taxpayers' PINs.
 - Leave this field *Blank* when no PIN is used and the taxpayer signs form FTB 8453 or FTB 8453-OL.

5. Jurat/Disclosure Guidelines

Software developers offering any of the electronic signature methods must provide the appropriate jurat/disclosure text based on the taxpayer's filing situation. The corresponding jurat/disclosure code must be entered in Field 0045 of the Authentication Record (refer to Section 12). Only the approved language in this publication may be used.

Taxpayers and EROs must be able to review the jurat/disclosure text before entering their signature(s) and related authentication information.

Software products intended for use by tax professionals must also provide functionality to produce an equivalent of the jurat/disclosure statement screen for taxpayers to review if they are using the Practitioner PIN method.

As with the IRS guidelines, we will provide the jurat/disclosure text selections, as well as the jurat/disclosure code versions A-D. The language for decedent and EFW returns is listed in the text selection portion, but not in the jurat/disclosure code versions.

a. Jurat entry field format guidelines

Field Name	Length	Field Description	Comments
Date signed	8	MMDDYYYY	Must convert to YYYYMMDD for Authentication record
Taxpayer's PIN	5	N	Cannot be all zeros
ERO PIN	11	N	First six positions = EFIN; Last five positions = any five numbers except all zeros
Money Fields	12	N	Whole dollars only

b. Jurat Disclosure Codes

Code	Title	Required Text Selections	Comments
A	Online—Self-Select PIN		
	Without EFW	P1, C1, T1	Prepared by: Taxpayer(s) Transmitted by: Transmitter or DFP Signatures: Taxpayer(s)—Self-Select PIN Shared Secret: Required
	If decedent return	P1, C1, T8, T1	
	With EFW	P1, C1, D1, T1	
B	Online—Using FTB 8453-OL		
	All instances	CA	Prepared by: Taxpayer(s) Transmitted by: Transmitter or DFP Signatures: Taxpayer(s)—FTB 8453-OL Shared Secret: Not required
C	ERO—Self-Select PIN		
	Without EFW	E1, P1, C1, T1	Prepared by: Preparer/ERO Transmitted by: ERO Signatures: Taxpayer(s)—Self-Select PIN ERO—ERO PIN Shared Secret: Required
	If decedent return	E1, P1, C1, T8, T1	
	With EFW	E1, P1, C1, D1, T1	
D	ERO—Practitioner PIN		
	Without EFW	E1, P1, C1, T6	Prepared by: Preparer/ERO Transmitted by: ERO Signatures: Taxpayer(s)—Practitioner PIN ERO—ERO PIN Shared Secret: Not required <i>Note: Form FTB 8879 required.</i>
	If decedent return	E1, P1, C1, T8, T6	
	With EFW	E1, P1, C1, D1, T6	
Blank	Paper Signature		
	All instances except Online	None	Prepared by: Preparer/ERO Transmitted by: ERO Signatures: Taxpayer(s), Preparer & ERO — FTB 8453 Shared Secret: Not required.

6. Jurat Language Text Selections

These selections are the only approved language for California returns. The software must provide the appropriate jurat text for the taxpayer's review before entering the electronic signature(s). Use the table in Section 3.5 to determine the appropriate selections based on the taxpayer's filing situation.

Jurat language text selection numbers match the latest IRS assignments. Selections the IRS has reserved or assigned to the ETD system are not used for California purposes.

a. Perjury Statement Selections

Selection P1: Use this selection for Self-Select PIN and Practitioner PIN methods.

Perjury Statement

Under penalties of perjury, I declare that I have examined this 2005 California income tax return, including any accompanying statements and schedules, and that, to the best of my knowledge and belief, the information is true, correct, and complete.

Selections P2 & P3: Not used.

b. Consent to Disclose Selections

Selection C1: Use this selection for Self-Select PIN and Practitioner PIN methods.

Consent to Disclosure

I consent to allow my Electronic Return Originator, Transmitter, or Intermediate Service Provider to send my return to the Franchise Tax Board (FTB). Additionally, I consent to allow the FTB to reply with an acknowledgment of receipt indicating whether or not my return was accepted, and, if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose the reason(s) for the delay or when the refund was sent.

Selection C2: Not used.

Selection CA: Use this selection for Online returns with FTB 8453-OL.

Before you can transmit your return to the **[insert company name]** (and then the FTB), you must read and authenticate the Franchise Tax Board (FTB) "Consent to Disclosure" on the screen. This is a legal statement authorizing **[insert company name]** to process your return electronically.

Consent to Disclosure

I consent to my Intermediate Service Provider and/or my Transmitter sending my return to the FTB. I also consent to the FTB sending my Intermediate Service Provider and/or my Transmitter an acknowledgment of receipt of transmission and an indication of whether or not my return is accepted, and, if rejected the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose to my Intermediate Service Provider and/or Transmitter the reason(s) for the delay, or when the refund was sent.

By using this system to prepare and submit my tax return, I consent to the disclosure to the FTB of all information pertaining to my use of this system, including the Internet Provider address.

c. ERO Declaration

Selection E1: Use this selection and ERO PIN entry for Self-Select PIN and Practitioner PIN methods when an ERO transmits the return.

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was prepared by a paid preparer, I declare that the paid preparer manually signed the return and that I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

I have provided the taxpayer(s) with a copy of all forms and information that I will file with the FTB and I have followed all other requirements described in FTB Pub. 1345, *2005 e-file Handbook for Authorized e-file Providers*, and in FTB Pub. 1345A, *2005 e-file Handbook Supplement*.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN _____
(enter EFIN plus 5 Self-Selected numerics)

d. Electronic Funds Withdrawal Consent Selections

Selection D1: Use this selection for Self-Select PIN and Practitioner PIN methods and when the taxpayer has selected Electronic Funds Withdrawal for the return payment and/or estimated tax payments.

Electronic Funds Withdrawal Consent

I authorize the Franchise Tax Board and its designated Financial Agent to withdraw the return payment and/or estimated tax payments as designated on my *California e-file Payment Record for Individuals* (form FTB 8455). If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to authorize an electronic funds withdrawal.

To cancel an electronic funds withdrawal, I must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.

I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties.

Selections D2 & D3: Not used

e. Taxpayer Signature Selections

Selection T1: Use this selection for the Self-Select PIN method.

I am signing this Tax Return, and Electronic Funds Withdrawal Consent if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN: _____ Date: _____

Taxpayer's Prior Year California
Adjusted Gross Income: _____

Spouse's PIN: _____

Spouse's Prior Year California
Adjusted Gross Income: _____

Selections T2, T3, T4 & T5: Not used.

Selection T6: Use this selection for the Practitioner PIN method (FTB 8879 required).

The taxpayer(s) and I have signed form FTB 8879. By entering the PIN(s) below, this Tax Return, and Electronic Funds Withdrawal Consent if applicable, is considered signed.

Taxpayer's PIN: _____ Date: _____

Spouse's PIN: _____

Selection T7: Not used.

Selection T8: Use this selection for Self-Select PIN and Practitioner PIN methods and filing a Decedent Return. If both taxpayers are shown as decedents, display this selection twice.

Decedent Signature and Verification

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I am the legal representative of the deceased taxpayer's estate or am entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. I further declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and complete. I will retain a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate with my copy of this return.

Name of person claiming refund (35 character limit)

Date: -----

Selection T9: Not used.

7. e-file Jurat/Disclosure Text – Codes A-D

Jurat/Disclosure Code A Text – Tax Year 2005 Online Using Self-Select PIN Method

Perjury Statement

Under penalties of perjury, I declare that I have examined this 2005 California income tax return, including any accompanying statements and schedules, and that, to the best of my knowledge and belief, the information is true, correct, and complete.

Consent to Disclosure

I consent to allow my Electronic Return Originator, Transmitter, or Intermediate Service Provider to send my return to the Franchise Tax Board (FTB). Additionally, I consent to allow the FTB to reply with an acknowledgment of receipt indicating whether or not my return was accepted, and, if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose the reason(s) for the delay or when the refund was sent.

If required, insert statements T8 and/or D1 here.

I am signing this Tax Return, and Electronic Funds Withdrawal Consent if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN: ____ Date: ____

Taxpayer's Prior Year California
Adjusted Gross Income: _____

Spouse's PIN: ____

Spouse's Prior Year California
Adjusted Gross Income: _____

Jurat/Disclosure Code B Text – Tax Year 2005
Online Using Form FTB 8453-OL

Before you can transmit your return to the **[insert company name]** (and then the FTB), you must read and authenticate the Franchise Tax Board (FTB) "Consent to Disclosure" on the screen. This is a legal statement authorizing **[insert company name]** to process your return electronically.

Consent to Disclosure

I consent to my Intermediate Service Provider and/or my Transmitter sending my return to the FTB. I also consent to the FTB sending my Intermediate Service Provider and/or my Transmitter an acknowledgment of receipt of transmission and an indication of whether or not my return is accepted, and, if rejected the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose to my Intermediate Service Provider and/or Transmitter the reason(s) for the delay, or when the refund was sent.

By using this system to prepare and submit my tax return, I consent to the disclosure to the FTB of all information pertaining to my use of this system, including the Internet Provider address.

Jurat/Disclosure Code C Text – Tax Year 2005
Self-Select PIN Method & ERO PIN

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was prepared by a paid preparer, I declare that the paid preparer manually signed the return and that I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

I have provided the taxpayer(s) with a copy of all forms and information that I will file with the FTB and I have followed all other requirements described in FTB Pub. 1345, *2005 e-file Handbook for Authorized e-file Providers*, and in FTB Pub. 1345A, *2005 e-file Handbook Supplement*.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN _____
(enter EFIN plus 5 Self-Selected numerics)

Perjury Statement

Under penalties of perjury, I declare that I have examined this 2005 California income tax return, including any accompanying statements and schedules, and that, to the best of my knowledge and belief, the information is true, correct, and complete.

Consent to Disclosure

I consent to allow my Electronic Return Originator, Transmitter, or Intermediate Service Provider to send my return to the Franchise Tax Board (FTB). Additionally, I consent to allow the FTB to reply with an acknowledgment of receipt indicating whether or not my return was accepted, and, if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose the reason(s) for the delay or when the refund was sent.

If required, insert statements T8 and/or D1 here.

I am signing this Tax Return, and Electronic Funds Withdrawal Consent if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN: _____ Date: _____

Taxpayer's Prior Year California
Adjusted Gross Income: _____

Spouse's PIN: _____

Spouse's Prior Year California
Adjusted Gross Income: _____

Jurat/Disclosure Code D Text – Tax Year 2005
Practitioner PIN Method & ERO PIN

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was prepared by a paid preparer, I declare that the paid preparer manually signed the return and that I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

I have provided the taxpayer(s) with a copy of all forms and information that I will file with the FTB and I have followed all other requirements described in FTB Pub. 1345, *2005 e-file Handbook for Authorized e-file Providers*, and in FTB Pub. 1345A, *2005 e-file Handbook Supplement*.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN _____
(enter EFIN plus 5 Self-Selected numerics)

Perjury Statement

Under penalties of perjury, I declare that I have examined this 2005 California income tax return, including any accompanying statements and schedules, and that, to the best of my knowledge and belief, the information is true, correct, and complete.

Consent to Disclosure

I consent to allow my Electronic Return Originator, Transmitter, or Intermediate Service Provider to send my return to the Franchise Tax Board (FTB). Additionally, I consent to allow the FTB to reply with an acknowledgment of receipt indicating whether or not my return was accepted, and, if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose the reason(s) for the delay or when the refund was sent.

If required, insert statements T8 and/or D1 here.

The taxpayer(s) and I have signed form FTB 8879. By entering the PIN(s) below, this Tax Return, and Electronic Funds Withdrawal Consent if applicable, is considered signed.

Taxpayer's PIN: _____ Date: _____

Spouse's PIN: _____

8. Authentication Record Error Codes

- 660** ATH All self-prepared (online) returns must contain an Authentication (ATH) Record.
- 664** ATH When the Transmission Type Code (Field 0170) of the TRANA A Record is equal to "O", then the PIN Type Code (Field 0008) must equal either "O" or "Blank".
- 666** ATH When the Transmission Type Code (Field 0170) of the TRANA Record is blank, the PIN Type Code (Field 0008) must equal "P", "S", or "Blank".
- 668** ATH When the Transmission Type Code (Field 0170) of the TRANA Record is "Blank" AND the PIN Type Code (Field 0008) is "Blank", the Jurat/Disclosure Code (Field 0045) must be blank.
- 670 ATH When the PIN Type Code (Field 0008) is equal to "S", the following fields must be present:
- Taxpayer Prior Year Adjusted Gross Income (Field 0020),
 - Taxpayer Signature (Field 0025),
 - Taxpayer Signature Date (Field 0040),
 - Jurat/Disclosure Code (Field 0045),
 - PIN Authorization Code (Field 0050), and
 - ERO EFIN/PIN (Field 0060).
- Exception:** When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), the Taxpayer Date of Death (Field 0015) is significant, and the Spouse Date of Death (Field 0022) is "NOT" significant on the Tax Return, only the following fields are required on the Authentication Record:
- Spouse Prior Year AGI (Field 0030),
 - Spouse Signature (Field 0035),
 - Taxpayer Signature Date (Field 0040),
 - Jurat/Disclosure Code (Field 0045),
 - PIN Authorization Code (Field 0050), and
 - ERO EFIN/PIN (Field 0060).
- 671 ATH When the PIN Type Code (Field 0008) is equal to "S" and Filing Status (Field 0065) is "2" (Married Filing Jointly), then the following fields must be present:
- Spouse Prior Year Adjusted Gross Income (Field 0030),
 - Spouse Signature (Field 0035),
- Exception:** When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), and the Spouse Date of Death (Field 0022) is significant, and the Taxpayer Date of Death (Field 0015) is "NOT" significant on the Tax Return or BOTH date of death fields are significant, only the following fields are required on the Authentication Record:

- | | | |
|-------------------|-----|---|
| <u>672</u> | ATH | When the PIN Type Code (Field 0008) is equal to "O", the ERO EFIN/PIN (Field 0060) cannot be present. |
| <u>673</u> | ATH | For Online Returns only, when the PIN Type Code (Field 0008) is blank (No PIN used), the Jurat/Disclosure Code (Field 0045) must equal "B". (Note: Form FTB 8453-OL is required.) |
| 674 | ATH | The Taxpayer Signature (Field 0025) on the Authentication Record must match the Taxpayer Signature (Field 0570) on the tax return. Both may be blank.

The Spouse Signature (Field 0035) on the Authentication Record must match the Spouse Signature (Field 0580) on the tax return. Both may be blank. |
| 675 | ATH | The Taxpayer Signature (Field 0025) must be five digits and cannot equal 00000 (5 zeros).

The Spouse Signature (Field 0035) must be five digits and cannot equal 00000 (5 zeros). |
| 676 | ATH | When the PIN Type Code (Field 0008) is "Blank", the PIN Authorization Code (Field 0050) must be "Blank" AND the following fields cannot be present: <ul style="list-style-type: none"> • Taxpayer Prior Year AGI (Field 0020) • Taxpayer Signature (Field 0025) • Spouse Prior Year AGI (Field 0030) • Spouse Signature (Field 0035) • Taxpayer Signature Date (Field 0040) • ERO EFIN/PIN (Field 0060) |
| 677 | ATH | When the PIN Type Code (Field 0008) is equal to "P", "S", or "O" AND the (Field 0065) is other than "2" (Married Filing Jointly), the following fields cannot be present: <ul style="list-style-type: none"> • Spouse Prior Year AGI (Field 0030) • Spouse Signature (Field 0035) |

- 679 ATH Your Prior Year Adjusted Gross Income Amount (Field 0020) does not match FTB's Records, therefore you cannot sign your return electronically. You can still e-file by signing a California e-file Return Authorization [for Individuals](#) form (FTB 8453-OL).
- 680 ATH The Spouse's Prior Year Adjusted Gross Income Amount (Field 0030) does not match FTB's Records, therefore you cannot sign your return electronically. You can still e-file by signing a California e-file Return Authorization [for Individuals](#) form (FTB 8453-OL).
- 681 ATH When the PIN Type Code (Field 0008) is equal to "O", the following fields must be present:
- Taxpayer Prior Year Adjusted Gross Income (Field 0020),
 - Taxpayer Signature (Field 0025),
 - Taxpayer Signature Date (Field 0040),
 - Jurat/Disclosure Code (Field 0045), and
 - PIN Authorization Code (Field 0050).
- Exception:** When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), AND the Taxpayer Date of Death (Field 0015) is significant and the Spouse Date of Death (Field 0022) is "NOT" significant on the Tax Return, the following fields must be present:
- Spouse Prior Year Adjusted Gross Income (Field 0030),
 - Spouse Signature (Field 0035),
 - Taxpayer Signature Date (Field 0040),
 - Jurat/Disclosure Code (Field 0045), and
 - PIN Authorization Code (Field 0050).
- 682 ATH When the PIN Type Code (Field 0008) is equal to "O" and Filing Status (Field 0065) is "2" (Married Filing Jointly), then the following fields must be present:
- Spouse Prior Year Adjusted Gross Income (Field 0030) and
 - Spouse Signature (Field 0035).
- Exception:** When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), and the Spouse Date of Death (Field 0022) is significant and the Taxpayer Date of Death (Field 0015) is "NOT" significant on the Tax Return or BOTH date of death fields are significant, only the following fields must be present:
- Taxpayer Prior Year Adjusted Gross Income (Field 0020),
 - Taxpayer Signature (Field 0025),
 - Taxpayer Signature Date (Field 0040),
 - Jurat/Disclosure Code (Field 0045), and
 - PIN Authorization Code (Field 0050).
- 683** ATH When the ERO EFIN/PIN (Field 0060) is present, the first six numerals must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN).

- 684 ATH The last five numerals of the ERO EFIN/PIN (Field 0060) cannot equal **00000** (5 zeros).
- 686 ATH The Taxpayer on this return is ineligible to participate in the Self-Select PIN program. Our records indicate the taxpayer did not file a prior year individual income tax return and does not have a shared secret (Prior Year California Adjusted Gross Income [AGI]). They may still e-file by signing a California e-file Return Authorization [for Individuals](#) Form (FTB 8453-OL).
- 687 ATH The Spouse on this return is ineligible to participate in the Self-Select PIN program. Our records show the spouse did not file a prior year individual income tax return and does not have a shared secret (Prior Year California Adjusted Gross Income [AGI]). They may still e-file by signing a California e-file Return Authorization [for Individuals](#) Form (FTB 8453-OL).
- 689 ATH The year of Taxpayer Signature Date (Field 0040) must equal current processing year.
- 694** ATH When the PIN Type Code (Field 0008) is equal to "S", the Jurat/Disclosure Code (Field 0045) must equal "C". (Note: Shared secret is required.)
- 695** ATH When the PIN Type Code (Field 0008) is equal to "P", the Jurat/Disclosure Code (Field 0045) must equal "D". (Note: Form FTB 8879 is required.)
- 696** ATH When the PIN Type Code (Field 0008) is equal to "O", the Jurat/Disclosure Code (Field 0045) must equal "A". (Note: Shared secret is required.)
- 697 ATH When the PIN Type Code (Field 0008) is equal to "P", the following fields must be present:
- Taxpayer Signature (Field 0025),
 - Taxpayer Signature Date (Field 0040),
 - Jurat/Disclosure Code (Field 0045),
 - PIN Authorization Code (Field 0050), and
 - ERO EFIN/PIN (Field 0060).
- Exception:** When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), and the Taxpayer Date of Death (Field 0015) is significant and the Spouse Date of Death (Field 0022) is "NOT" significant on the Tax Return, only the following fields are required on the Authentication Record:
- Spouse Signature (Field 0035),
 - Taxpayer Signature Date (Field 0040),
 - Jurat/Disclosure Code (Field 0045),
 - PIN Authorization Code (Field 0050), and
 - ERO EFIN/PIN (Field 0060).

- 698 ATH When the PIN Type Code (Field 0008) is equal to "P" and Filing Status (Field 0065) is "2" (Married Filing Jointly), then the Spouse Signature (Field 0035) must be present.
- Exception:** When the Filing Status (Field 0065) equals "2" (Married Filing Jointly) and the Spouse Date of Death (Field 0022) is significant and the Taxpayer Date of Death (Field 0015) is "NOT" significant on the tax return or BOTH date of death fields are significant, only the following fields are required on the Authentication Record:
- Taxpayer Signature (Field 0025),
 - Taxpayer Signature Date (Field 0040),
 - Jurat/Disclosure Code (Field 0045),
 - PIN Authorization Code (Field 0050), and
 - ERO EFIN/PIN (Field 0060).
- 699 ATH When the PIN Type Code (Field 0008) is equal to "P", the following fields must NOT be present:
- Taxpayer Prior Year Adjusted Gross Income (Field 0020)
 - Spouse Prior Year Adjusted Gross Income (Field 0030)